Helping retailers drive evidencebased sustainability efforts

With new focus on environmental, social and governance (ESG) reporting for investor decision-making, UL's evidence-based solutions and analysis can help. Pressures from investors, regulators and nongovernmental organizations as well as other stakeholders for authentic action and transparency regarding sustainability are growing. With a new focus on environmental, social and governance (ESG) reporting for investor decision-making, we are witnessing a more expansive understanding of sustainability. Additionally, that understanding now incorporates traditional safety, quality and performance criteria as well as the more commonly understood indicators in environmental and social sustainability.

How UL's solutions can help you achieve your sustainability goals

Climate

Investors and regulators demand climate and greenhouse gas (GHG) disclosure and reduction commitments, while leading businesses are setting industry expectations with ambitious carbon reduction and mitigation goals.

Solutions

We provide solutions on enterprise and supply chain baseline reporting to help enable science-based GHG emission reporting.

UL's award-winning¹ 360 Sustainability software solutions help manage carbon reporting at the enterprise level for CDP and Taskforce on Climate-Related Financial Disclosures (TCFD) carbon disclosure requirements. The solutions are well-positioned to scale across supply chains with Turbo Carbon® with enablement services to feel confident about the data collected and reported.

Solutions for product claims to meet carbon-neutral aspirations include validation and certification services for product-level carbon footprint disclosure.





Circular economy

Consumer concerns about plastic waste have galvanized regulators' attention on human health and ecosystem impacts from this waste. Leading businesses are both collaborating to create solutions to address the problems while competing for new high-performing and cost-effective sources to substitute for prime materials.

Solutions

UL's award-winning 360 Sustainability software solutions enable enterprise and supply chain baseline reporting to zero waste goals to help with waste management and reporting at the enterprise level. They are well-positioned to scale across supply chains with Turbo Waste™ software. Our enablement services can help you feel confident about the data collected and reported.

Product design and sourcing benefits include digital tools like <u>UL Prospector</u> to help enable the selection of materials that meet safety, performance and sustainability characteristics.

Our <u>material testing services</u> can help test for chemical compliance to self-developed or regulatory requirements for microfibers and microplastics in apparel, packaging, food-contact suitability, content traceability and more.

With <u>WERCSmart®</u>, you can collect packaging data and make sure retailers pay only what they owe into packaging extended producer responsibility (EPR) programs.

Solutions to help products and claims support circularity goals include full life cycle <u>ECOLOGO</u> Certification and single-issue based <u>Environmental Claim Validations</u> (ECV) to support defensible reuse, recycling and recyclable and reduction efforts at the facility and product level.

Health and wellness

Consumers want access to safer products and greater transparency. Plus, business has been shifting to provide the information and products consumers seek, with large retail brands updating their sustainable chemical policies.

Solutions

Product design and sourcing solutions include digital tools like <u>Prospector</u> to help enable selection of materials that meet safety, performance and sustainability characteristics, and PurView®, which assesses products for compliance with chemical regulations or internal restricted substances lists (RSLs).

Our <u>material testing services</u> can help evaluate for chemical compliance, food-contact suitability, microbiological testing for contaminants and other content traceability to comply with RSL requirements and more.

Solutions for product and claims to support circularity goals include full life cycle <u>ECOLOGO</u> Certification covering chemical content issues for personal care and cleaning products as well as single-issue based claim Verification and validation services related to chemical emissions. Also, <u>GREENGUARD</u> Certification can help with low-emitting products for home, office and building products.

Our green, healthy spaces solutions include WELL and Fitwel and green building advisory, indoor environmental quality testing and UL's <u>Verified Healthy Buildings program</u>.

Ethical sourcing

Businesses need to demonstrate that their operations are consistent with local and international law to help avoid legal challenges to global activities. At the same time, complex and rapidly developing demands for ESG metrics are complicating business and human rights compliance.

Solutions

Supply chain enablement and audit solutions include help with supplier manuals, development of audit tools, grading and scoring methodologies, risk identification and analysis, training and education, industry scheme or other specialized audits, and analysis to enable audit alternatives.

Solutions for enterprise and supply chain baseline reporting to enable ESG compliance include UL's award-winning 360 Sustainability software solutions to help manage Sustainability Accounting Standards Board (SASB), Global Reporting Initiative (GRI), GRESB or other reporting at the enterprise level and across the supply chain.



ESG and sustainability disclosure and reporting

Investors demand comparable, decision-useful data across the potential investable universe for risk and opportunity analysis and are asking companies for voluntary ESG disclosure. In turn, these companies ask their suppliers for increasingly granular information regarding operations, supply chains, product characteristics and labor practices so they can tell their ESG stories authentically.

Solutions

Enterprise and supply chain baseline reporting to enable ESG compliance solutions include UL's award-winning 360 Sustainability software solutions to manage SASB, GRI, Dow Jones Sustainability Indices (DJSI), CDP, GRESB or other reporting at the enterprise level and across the supply chain, with Turbo Buildings™ specifically applicable to building portfolios.

Product-level support to help enable retailers to address investor requests and specific SASB-metrics include certification and validations that meet SASB accounting metrics requiring disclosure of revenue from third-party certifiers of environmental or social sustainability standards. We also offer process-level support for chemical management and product safety concerns.

To learn more about how UL can help you drive evidence-based sustainability efforts, visit us at www.ul.com/esg.



